

DELAWARE DIVISION OF REVENUE
GROCERY SUPERMARKET MONTHLY GROSS RECEIPTS TAX RETURN - FORM LM6 9701

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ACCOUNT NUMBER	TAX PERIOD ENDING	DUE ON OR BE FORE	BUSINESS CODE GROUP DESCRIPTION 404 RET GRO SU
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BUSINESS NAME AND ADDRESS

Check Here
If A Request
For Change
Form Is
Being Filed
▼

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1. TOTAL GROSS RECEIPTS	\$	00
2. LESS EXCLUSION	\$	80,000 00
3. TAXABLE GROSS RECEIPTS	\$	00
4. LESS \$2.0 MILLION	\$	2,000,000 00
5. LINE 3 MINUS LINE 4 (NOT LESS THAN ZERO)	\$	00
6. ENTER SMALLER OF LINE 3 OR LINE 4	\$	00
7. LINE 6 X 0.00307	= \$	00
8. LINE 5 X 0.00576 (NOT LESS THAN ZERO)	= \$	00
9. APPROVED TAX CREDIT	\$	00
10. TAX DUE (ADD LINES 7 & 8 AND SUBTRACT LINE 9)	\$	00

MAKE ANY CHANGES ON THE REQUEST FOR CHANGE FORM.
 CHECK THE BOX IF YOU ARE FILING A CHANGE FORM.

AUTHORIZED SIGNATURE I declare under penalties of perjury, that this is
 a true, correct and complete return.

DATE

TELEPHONE NUMBER

If desired, provide an e-mail address where we may contact you regarding this return.

E-MAIL ADDRESS

Mail This Form With Remittance Payable To:
 Delaware Division of Revenue
 P.O. Box 2340, Wilmington, DE 19899-2340
 For questions, call (302) 577-8780

CUT ALONG THIS LINE AND SEND THE ABOVE PORTION WITH ANY PAYMENT DUE

GROSS RECEIPTS TAX RETURN - MONTHLY

Complete the return above, sign, date and file by the due date. You may file all monthly or quarterly returns at the end of the year if no tax is due on any of the returns.

To Update Your Contact/Business Information on File with Revenue:

[Remit a License Request for Change form](#)

To Change Tax Information You've Already Reported:

[Remit an Amended return](#)

SPECIFIC LINE INSTRUCTIONS

PLEASE NOTE: THE DIVISION OF REVENUE REQUIRES ROUNDING OF ALL AMOUNTS ON ALL GROSS RECEIPTS RETURNS.

- Line 1. Enter the amount of your total gross receipts for the tax period.
- Line 2. The exclusion for Supermarkets is \$80,000.
- Line 3. Subtract Line 2 from Line 1. This is your taxable gross receipts.
- Line 4. \$2.0 million.
- Line 5. Subtract Line 4 from Line 3. If less than zero, enter zero on Line 5.
- Line 6. Enter the smaller of Line 3 or Line 4.
- Line 7. Multiply Line 6 by .00384. If less than zero, enter zero on Line 7.
- Line 8. Multiply Line 5 by .00720. If less than zero, enter zero on Line 8.
- Line 9. Enter your supermarket's approved tax credit.
- Line 10. Add Line 7 and Line 8. Subtract this total from Line 9. This is your total amount of tax due.

If you have not already renewed this year's business license, do it now to avoid a \$200 penalty.
 Go to www.delaware.gov to renew your business license online!

SAMPLE COMPLETED RETURN

1. TOTAL GROSS RECEIPTS	\$	2,800,000.00
2. LESS EXCLUSION	\$	80,000.00
3. TAXABLE GROSS RECEIPTS	\$	2,720,000.00
4. LESS \$2.0 MILLION	\$	2,000,000.00
5. LINE 3 MINUS LINE 4 (NOT LESS THAN ZERO)	\$	720,000.00
6. ENTER SMALLER OF LINE 3 OR LINE 4	\$	2,000,000.00
7. LINE 6 X 0.00307	= \$	6,140.00
8. LINE 5 X 0.00576 (NOT LESS THAN ZERO)	= \$	4,147.00
9. APPROVED TAX CREDIT	\$	2,300.00
10. TAX DUE (ADD LINES 7 & 8 AND SUBTRACT LINE 9)	\$	1,847.00

Monthly Gross Receipts Tax Returns are due on or before the 20th day of the month following the end of the tax period.

MONTH END	DUE DATE	MONTH END	DUE DATE	MONTH END	DUE DATE	MONTH END	DUE DATE
01/31/2007	02/20/2007	04/30/2007	05/21/2007	07/31/2007	08/20/2007	10/31/2007	11/20/2007
02/28/2007	03/20/2007	05/31/2007	06/20/2007	08/31/2007	09/20/2007	11/30/2007	12/20/2007
03/31/2007	04/20/2007	06/30/2007	07/20/2007	09/30/2007	10/22/2007	12/31/2007	01/22/2008

For questions or to speak with a customer service representative, please call Revenue's Gross Receipts Department at (302) 577-8780.